

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Richmond Division**

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In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., et al.,	:	Case No. 08-35653 (KRH)
	:	Jointly Administered
	:	
	:	
Debtors.	:	
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**STATEMENT OF ISSUES AND DESIGNATION OF ITEMS TO BE INCLUDED IN
RECORD ON APPEAL OF UNITED STATES DEBT RECOVERY LLC**

The Appellant, United States Debt Recovery LLC (“USDR”) files this Statement of Issues and Designation of Items for Inclusion in the Record on Appeal, related to USDR’s appeal filed on January 20, 2010, of the Bankruptcy Court’s Order on Debtors’ Fifty-First and Fifty-Second Omnibus Objections, entered in the above-captioned case on the 6th day of January, 2010, docket entry number 6228. Pursuant to Bankruptcy Rule 8006, USDR hereby designates these items to be included in the record on appeal:

	<u>Date</u>	<u>Document Docket No.</u>	<u>Document Description</u>
1.	November 10, 2008	14	Motion of Debtors for Order Under Bankruptcy Code Sections 105(A), 362, 503(B), 507(A), 546(C), and 546(H) (I) Granting Administrative Expense Status to Obligations from Postpetition Delivery of Goods; (II) Authorizing Payment of Expenses in the Ordinary Course of Business; (III) Authorizing Debtors to Return Goods; and (IV) Establishing

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			Procedures for Reclamation Demands
2.	November 10, 2008	19	Motion Of Debtors For Order Establishing Bar Date For Filing Requests For Payment Of Administrative Expense Claims Under Bankruptcy Code Sections 105 And 503(b)(9) And Approving Form, Manner And Sufficiency Of Notice Of The Bar Date Pursuant To Bankruptcy Rule 9007
3.	November 12, 2008	107	Order Granting Motion to Authorize Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sect. 105 and 503 (b) (9) as set out in Order
4.	November 13, 2008	133	Interim Order Under Bankruptcy Code Sections 105(a), 362, 503(b),507(a), 546(c), and 546(h) (I) Granting Administrative Expense Status to Obligations from Postpetition Delivery of Goods; (II) Authorizing Payment of Expenses in the Ordinary Course of Business; (III) Authorizing Debtors to Return Goods; and (IV) Establishing Procedures for Reclamation Demands
5.	November 13, 2008	145	Notice of Claims Bar Date -- Notice of Bar Date for Filing Administrative Claims under Bankruptcy Code Section 503(b)(9)
6.	December 11, 2008	897	Order Under Bankruptcy Code Sections 105(a), 362, 503(b), 507(a), 546(c) and 546(h) (I) Granting Administrative Expense Status To Obligations From Postpetition Delivery Of Goods, (II) Authorizing Payment Of Expenses In The Ordinary Course Of Business (III) Authorizing Debtors To Return Goods; and (IV) Establishing Procedures For Reclamation Demands
7.	October 13, 2009	5214	Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First

			Hearing on Any Response Proceed as a Status Conference
8.	October 13, 2009	5215	Brief in Support of Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference
9.	November 2, 2009	5411	Samsung America, Inc.'s Response to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement That the First Hearing on Any Response Proceed as a Status Conference
10.	November 3, 2009	5416	PNY Technologies, Inc.'s Response to Debtor's Fifty-First Omnibus Objection to Certain 503(B)(9) Claims
11.	November 4, 2009	5447	Opposition Brief of Onkyo USA Corporation to Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference
12.	November 4, 2009	5454	Opposition Brief of Mitsubishi Digital Electronics America, Inc. to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(B)(9) Claims and (II) Motion for Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference
13.	November 4, 2009	5470	Response to Response of Digital Innovations, LLC on Behalf of VonWin Capital Management, LP to Debtors' Fifty-First Omnibus Objection to (I) Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference

14.	November 4, 2009	5472	Longacre Opportunity Fund, LP's Response to Objection to Claim filed by Circuit City Stores, Inc.
15.	November 4, 2009	5475	Opposition Brief Envision Peripherals, Inc.'s Memorandum of Law in Opposition to Debtors' (i) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (ii) Motion for a Waiver of the Requirement That the First Hearing on any Response Proceed as a Status Conference
16.	November 4, 2009	5487	Opposition Brief styled as Metra Electronics Corporation's Opposition to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing of any Response Proceed as a Status Conference
17.	November 4, 2009	5491	Response to Response of Sima Products Corp. to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(B)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference
18.	November 4, 2009	5498	Opposition Brief styled as Tamrac, Inc.'s Opposition to Debtor's (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing of any Response Proceed as a Status Conference
19.	November 4, 2009	5499	Nyko Technologies, Inc.'s Response to Debtors' Fifty-First Omnibus Objection
20.	November 4, 2009	5502	SouthPeak Interactive, LLC's Response to Debtors' Fifty-First Omnibus Objection
21.	November 4, 2009	5505	Bush Industries, Inc.'s Response and Joinder Regarding Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of

			the Requirement that the First Hearing on any Response Proceed as a Status Conference
22.	November 4, 2009	5506	Vonage Marketing Inc.'s Response to Debtors' Fifty-First Omnibus Objection
23.	November 4, 2009	5511	Response in Opposition of BISSELL Homecare, Inc. to Debtors' (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference and the Debtors' Brief in Support Thereof
24.	November 4, 2009	5535	Response of USDR to Debtor's Fifty-First Omnibus Objection
25.	November 4, 2009	5537	Midland Radio Corporation's Response to Debtors' Fifty-First Omnibus Objection
26.	November 4, 2009	5539	Response and Objection of Bethesda Softworks LLC to Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and Motion for a Waiver of the Requirement that the First Hearing on any Response Proceed as a Status Conference and the Debtors' Brief in Support Thereof
27.	November 4, 2009	5610	TeleDynamics LLP's Response in Opposition to Debtors' Fifty-First Omnibus Objection to Claims
28.	November 10, 2009	5621	Omnibus Reply by the Debtors in Support of (I) Fifty-First Omnibus Objection to Certain 503(b)(9) Claims and (II) Motion for a Waiver of the Requirement that the First Hearing on Any Response Proceed as a Status Conference
29.	November 13, 2009	5666	Supplemental Response to Debtors' Fifty-First Omnibus Objection to Certain 503(b)(9) Claims by Apex Digital, Inc., THQ, Inc.

30.	November 18, 2009	5813	Transcript filed Re: Hearing Held 11/12/2009
31.	November 19, 2009	5837	Corrected Transcript filed Re: Hearing Held 11/12/2009
32.	January 6, 2010	6228	Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections, accompanied by a Memorandum Opinion
33.	January 13, 2010	6258	Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Courts Order on Debtors Fifty-First and Fifty-Second Omnibus Objections
34.	January 19, 2010	6318	LG Electronics USA, Inc.'s Notice of Appeal
35.	January 19, 2010	6320	LG Electronics USA, Inc.'s Motion for Leave to Appeal
36.	January 19, 2010	6322	PNY Technologies, Inc.'s Joinder to Motion for Reconsideration
37.	January 19, 2010	6323	Joinder of Paramount Home Entertainment Inc. to Motion Of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Courts Order on Debtors Fifty-First and Fifty-Second Omnibus Objections with Certificate of Service
38.	January 20, 2010	6327	USDR's Notice of Appeal
39.	January 20, 2010	6329	USDR's Motion for Leave to Appeal
40.	January 20, 2010	6331	PNY Technologies, Inc.'s Notice of Appeal
41.	January 20, 2010	6333	PNY Technologies, Inc.'s Motion for Leave to Appeal
42.	January 20, 2010	6335	Samsung Electronics America, Inc.'s Notice of Appeal
43.	January 20, 2010	6336	Samsung Electronics America, Inc.'s

			Motion for Leave to Appeal
44.	January 25, 2010	6351	Onkyo USA Corporation's Motion for Joinder to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objection
45.	January 26, 2010	6370	Motion for Joinder of Toshiba America Consumer Products, L.L.C. to Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-first and Fifty-second Omnibus Objections
46.	January 27, 2010	6378	Motion for Joinder of Bethesda Softworks LLC to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections
47.	January 27, 2010	6382	Debtors' Objection to Motion of Apex Digital, Inc. and THQ, Inc. for Reconsideration of Court's Order on Debtors' Fifty-First and Fifty-Second Omnibus Objections
48.	February 23, 2010	6601	Supplemental Memorandum Opinion
49.	February 23, 2010	6602	Order Denying Motion to Reconsider
50.			All materials, documents, and pleadings designated by the Appellees.

Further, pursuant to Fed. R. Bankr. P. 8006, USDR hereby submits the following issues to be presented on appeal:

1. Whether the Bankruptcy Court's ruling that the Debtors may apply 11 U.S.C. § 502(d) to temporarily disallow the claims filed under 11 U.S.C. § 503(b)(9) was error?

2. Whether the Bankruptcy Court's conclusion that the Debtors may apply 11 U.S.C. § 502(d) to temporarily disallow the claims filed under 11 U.S.C. § 503(b)(9) even before any alleged preference liability has been adjudicated was error?

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Certificate of Service

I hereby certify that on March 8, 2010, I caused a copy of the foregoing Designation to be served on those listed below, who together constitute all necessary parties, by first class mail, postage prepaid, and by email (where an email address is shown below):

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